

UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION - DETROIT

IN RE: Marcel Mays

Case no. 16-53658  
Judge OXHOLM  
Chapter 13

Shirley L. Horn  
Attorney for Debtor(s)  
25600 Woodward Ave, Ste# 214  
Royal Oak MI 48067  
(248) 398-9900  
(248) 398-9902, Fax  
[shirleyhorn@sbcglobal.net](mailto:shirleyhorn@sbcglobal.net)

**OBJECTION TO PROOF OF CLAIM # 1,  
IRS**

NOW COMES, Shirley L. Horn, attorney for Debtor(s), and objects to the Proof of Claim filed by the above named Creditor, and in support thereof states as follows:

1. This Creditor filed a proof of unsecured priority claim on 10/14/2016 relative to income taxes, stating that the total debt owed is \$ 5,365.75.
2. Debtor objects as debtor was not obligated to file an income tax return for 2015. (Exhibit B-affidavit)
3. Debtor(s) objects to the claim in its entirety and request that it be reduced to \$0.00.

WHEREFORE, Debtor(s) prays that this Honorable Court modify the Proof of Claim filed on behalf of IRS as follows: unsecured priority claim be reduced to \$0.00, and grant any further and other relief as this Court deems equitable and just.

Dated: 10/25/2016

/s/ Shirley L. Horn  
Shirley L. Horn (P52071)  
Attorney for Debtor(s)  
25600 Woodward Ave, Ste# 214  
Royal Oak MI 48067  
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**NOTICE OF OBJECTION TO PROOF OF CLAIM**

Debtor(s) have filed an Objection to your claim in this bankruptcy case.

**Your claim may be reduced, modified or denied. You should read these papers carefully and discuss them with your attorney, if you have one in this bankruptcy case. (If you do not have an attorney, you may wish to consult one).**

If you do not want the court to deny or change your claim, then pursuant to L.B.R 3007-1, you must file with the court and serve on the objecting party a written response to the objection not later than 7 days before the date set for the hearing below.

1. File your response, explaining your position at:

United States Bankruptcy Court  
211 W. Fort St., 17<sup>th</sup> floor  
Detroit, MI 48226

2. You must also mail a copy of your response to:

SHIRLEY L. HORN, Attorney for Debtor(s), 25600 Woodward Ave, Ste# 214, Royal Oak MI 48067

TAMMY L. TERRY, Chapter 13 Trustee, 535 Griswold St, Ste# 2100, Detroit MI 48226

3. Attend a hearing on the objection, to be held on December 5, 2016 at 10:00 a.m. in Courtroom 1875, United States Federal Court, 211 W. Fort Street, Detroit, MI, unless your attendance is excused by mutual agreement between yourself and the objector's attorney. (Unless the matter is disposed of summarily as a matter of law, the hearing shall be a pre-trial conference only; neither testimony nor other evidence will be received. A pre-trial scheduling order may be issued as a result of the pre-trial conference).

**If you or your attorney do not take these steps, the court may deem that you do not oppose the objection to your claim, in which event the hearing will be cancelled, and the objection sustained**

Dated: 10/25/2016

/s/ Shirley L. Horn  
Shirley L. Horn (P52071)  
Attorney for Debtor(s)  
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**ORDER MODIFYING CLAIM  
OF IRS**

This matter came on for hearing upon the Objection to Proof of Claim filed by Shirley L. Horn, attorney for Debtor(s), pursuant to L.B.R. 3007-1 (E.D.M.), the Objection having been served with the Notice of Objection to claim in accordance with the local bankruptcy rules, the requisite time for a response having passed, no response to the Objection having been timely filed and served, and the Court being otherwise sufficiently advised in the premises;

**IT IS HEREBY ORDERED** that the Proof of Claim filed on behalf of IRS is modified as follows:

Unsecured priority reduced to \$0.00.

**IT IS FURTHER ORDERED** that the Chapter 13 Trustee is not obligated to recoup any funds previously disbursed to said creditor.

**Exhibit A- Proposed Order**